Outcome Budget (2008-09) of the Ministry of Corporate Affairs

THE MINISTER OF LAW AND JUSTICE (SHRI H.R. BHARDWAJ): Sir, on behalf of Shri Prem Chand Gupta, I lay on the Table a copy (in English and Hindi) of the Outcome Budget for the year 2008-09 of the Ministry of Corporate Affairs. [Placed in Library. *See* **No.** L.T. 8488/08].

Report and Accounts (2006-07) of the Vayudoot Ltd. New Delhi and related papers

THE MINISTER OF STATE OF THE MINISTRY OF CIVIL AVIATION (SHRI PRAFUL PATEL): Sir, I lay on the Table:

I. A copy each (in English and Hindi) of the following papers under sub-section (1) of section 619 A of the Companies Act, 1956:

Annual Report and Accounts of the Vayudoot Limited, New Delhi for the year 2006-2007, together with the Auditor's Report on the Accounts and the comments **of** the Comptroller and Auditor General of India thereon.

Statement by Government accepting the above Report.

II. Statement (in English and Hindi) giving reasons for the delay in laying the papers mentioned at (I) above. [Placed in Library. *See* No. L.T. 8492/08]

Outcome Budget (2008-09) of the Planning Commission

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRI SURESH PACHOURI): Sir, on behalf of Shri M.V. Rajasekharan, I lay on the Table a copy (in English and Hindi) of the Outcome Budget for the year 2008-09 of the Planning Commission.

[Placed in Library. **See** No. L.T. 8464/08]

Notifications of Ministry of Finance

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICHAM): Sir, I lay on the Table:

I. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under section 159 of the Custom Act, 1962 together with Explanatory Memoranda on the Notifications:—

GS.R. 119(E) dated the 1 st March, 2008, publishing Notification No. 20/2008-Customs dated the 1 st March, 2008, so as to (i) remove exemption from 4% additonal duty of Customs on power generation projects, transmission or distribution projects and specified goods for high voltage transmission projects; (ii) provide that additional duty 4% will be attracted on wireless date modem cards.

GS.R. 120(E), dated the 1st March, 2008, publishing Notification No. 21/2008-Customs dated the 1st March, 2008, seeking to amend Notification No. 21/2002-Customs dated the 1st March, 2008, to introduce, amend or omit certain entries relating to specified imported goods. - -

GS.R. 121(E) dated the 1st march, 2008, publishing Notification No. 22/2008-Customs dated the .1st March, 2008, seeking to exempt imports of certain item of Chapter 54 from the National Calamity Contingent Duty.

GS.R. 122(E) dated the 1st March, 2008, publishing Notification No. 23/2008-Customs dated the 1st March, 2008, seeking to amend the Notification No. 19/1965-Customs dated the 6th February, 1965, to reduce the time limit for availment of drawback on reexport goods, from 36 months to 18 months.

GS.R. 123(E) dated the 1 st march, 2008, publishing Notification No. 24/2008-Customs dated the 1st March, 2008, seeking to amend the Notification No. 84/97-Customs dated the 11th November, 1997, to clarify that the benefit of exemption is available to goods supplied to the projects financed by the United Nations or an international organization only when the goods are not for temporary use in such project.

GS.R. 124(E) dated the 1 st March, 2008, publishing Notification No. 25/2008-Customs dated the 1st March, 2008, seeking to amend the Notification No. 25/99-Customs dated the 28th February, 1999 to exempt from customs duty, some more inputs and raw materials used for the manufacture of specified IT/electronic goods.

GS.R. 125(E) dated the 1st March, 2008, publishing Notification No. 26/2008-Customs dated the 1st March, 2008, seeking to exempt mobile phone from the National Calamity Contingent Duty leviable, under Section 134 of the Finance Act, 2003.

GS.R. 126(E) dated the Ist March, 2008, publishing Notification No. 27/2008-Customs dated the 1st March, 2008, seeking to amend the Notification No. 27/2002-Customs dated the 1 st March,2002, to increase the time limit from 12 months to 18 months, for temporary import of leased goods and align the rates of duty with the drawback admissible, under Section 74(2) of the Customs Act.

GS.R. 127(E) dated the 1 st March, 2008, publishing Notification No. 28/2008-Customs dated the 1st March, 2008, seeking to amend the Notification No. 171/93-Customs to alter the explanation in the Notification modifying the value of imports as gifts through Foreign Post Office from five thousand to ten thousand rupees.

GS.R. 128(E) dated the 1st March, 2008, publishing Notification No. 29/2008-Customs dated the 1 st March, 2008, seeking to supersede the Notification No. 77/2003-Customs dated the 14th May, 2003, to exclude imported mobile phones from exemption provided to all imported goods from additional duty leviable, under sub-section (1) of section 3 of the Customs Tariff Act, 1975 as is equivalent to the National Clamity contingent duty.

[Placed in Library *See* No. for 1 to 10 L.T. 8277/08]

II. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under sub-section (4) of section 94 of Chapter IV of the Finance Act, 1994, together with Explanatory Memoranda on the Notifications:—

(1) GS.R. 148(E) dated the 1 st March, 2008, publishing Notification No. 4/2008-Service Tax Rules dated the 1 st March, 2008, amending Service Tax Rules, 1994, so as to (i) insert sub-rule (1 A) in rule 6 to provide the facility of advance payment of service tax to a person liable to pay service tax; (ii) increase the monetary limit from Rs. 50,000/- to Rs. 1,00,000/- for self adjustment of excess service tax paid [rule 6(4B)(iii)]; (iii) increase the time limit from 60 days to 90 days for rectification of mistakes and file revised return [rule 7B]; (iv) empower the Central Excise Officer to reduce or waive the penalty for delayed filing of return, where the gross amount of service tax payable is nil [Rule 7C].

GS.R. 149(E) dated the 1st March, 2008, publishing Notification No. 5/2008-Service Tax dated the 1 st March, 2008 seeking to amend rule 3(1)(ii) of the Export of Services Rules, 2005, so as to treat the services referred to in sub-clauses (zzg), (zzh) and (zzi) of section 65 (105 provided remotely through internet or any electronic network including a computer network or any other means, in relation to goods or material or any immovable property situated outside India at the time of provision of service as export of services.

GS.R. 150(E) dated the 1 st March, 2008, publishing Notification No. 6/2008-Service Tax dated the 1st March, 2008 seeking to amend rule 3(ii) of the Taxation of Service (Provided from Outside India and Received in India) Rules, 2008 so as to treat the services referred to in sub-clauses (zzg), (zzh) and (zzi) of section 65(105) provided remotely through internet or any electronic network including a computer network or any other means, in relation to goods or material or any immovable property situated in India at the time of provision of service as import of services and leviable to service tax under reverse charge method.

GS.R. 151 (E) dated the 1 st march, 2008, publishing Notification No. 7/2008-Service Tax dated the 1st March, 2008, seeking to amend rule 3(1) of the Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2008 so as to enhance the rate prescribed for optional scheme for payment of service tax under works contract service from the present rate of 2% of the total value of the contract to 4% of the total value of the contract.

GS.R. 152(E) dated the 1 st March, 2008, publishing Notification No. 8/2008-Service Tax dated the 1st march, 2008 seeking to amend Notification No. 06/2005-Service Tax. dated the 1 st March, 2005 to increase the threshold limit of service tax exemption for small service providers from the present level of Rs. 8 lakh to Rs. 10 lakh with effect from 1.4.2008, provided that the aggregate value of taxable serices rendered by such providers of taxable service from one or more premises, does not exceed Rs. 10 lakh in the preceding financial year.

GS.R. 153(E) dated the 1 st March, 2008, publishing Notification No. 9/2008-Service Tax dated the 1 st March, 2008 seeking to amend Notification No. 26-2005-Service Tax., dated the 7th June, 2005 to specify that a service provider whose aggregate value of taxable services exceeds Rs. 9 lakh shall be required to obtain service tax registration. This Limit was Rs. 7 lakh prior to this amendment.

GS.R. 154(E) dated the 1 st March, 2008, publishing Notification No. 10/2008-Service Tax dated the 1st March, 2008 seeking to amend Service Tax (Registration of Special Category of Persons) Rules, 2005 notified vide notification No. 27/2005-Service Tax dated the 7th June, 2005 consequent upon increase in the limit to obtain service tax registration from Rs. 7 lakh to Rs. 9 lakh.

GS.R. 155(E) dated the 1st March, 2008, publishing Notification No. 11/2008-Service Tax dated the 1st March, 2008 seeking to amend Notification No. 32/2005-Service Tax, dated the 20 October, 2005, so as to amend the Form ST-1 prescribed for registration of special category of persons.

GS.R. 156(E) dated the 1st March, 2008, publishing Notification No. 12/2008-Service Tax dated the 1 st March, 2008 seeking to amend Notification No. 1/2006-Service Tax,

dated the 1 st March, 2006 so as to omit S.No. 6 and the entries relating thereto in the Table, pertaining to abatement for goods transport agency service.

G.S.R. 157(E) dated the 1st March, 2008, publishing Notification No. 13/2008-Service Tax dated the 1 st March, 2008, seeking to exempt 75% of the gross amount charge as freight for services provided by a goods transport agency referred to in 65(105)(zzp) of the Finance Act, from the whole of the service tax leviable thereon under section 66 of the Finance Act.

G.S.R. 158(E) dated the 1 st March, 2008, publishing Notification No. 14/2008-Service Tax dated the 1 st March, 2008, seeking to exempt the taxable service provided by a person located outside India and received by a hotel located in India, in relation to booking of an accommodation in the said hotel located in India, for a customer located outside India.

GS.R. 159(E) dated the 1 st March, 2008, publishing Notifivation No. 15/2007-Service Tax dated the 1st March, 2008, seeking to notify Service Tax (Publication of Names) Rules, 2008 so as to prescribe rules for publication of names and particulars of specified persons who have intentionally evaded or failed to pay service tax.

[Placed in Library, See No. for I to 12 L.T. 8280/08]

III. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue) under sub-section 2 of section 38 of the Central Excise Act, 1944, together with Explanatory Memoranda on the Notifications:—

GS.R. 130(E) dated the 1st March, 2008, publishing Notification No. 2/2008-Central Excise dated the 1st March, 2008, seeking to reduce the general CENVAT rate of excise dutyfroml6%tol4%.

GS.R. 131(E) dated the 1 st March, 2008, publishing Notification No. 3/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 3/2006-Central - Excise to introduce or amend certain entries on specified goods of Chapter 1-24.

GS.R. 132(E) dated the 1st March, 2008, publishing Notification No. 4/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 4/2006-Central Excise to introduce or amend certain entries on specified goods of Chapter 25-49.

GS.R. 133(E) dated the 1st March, 2008, publishing Notification No. 5/2008-Central Excise dated the 1st March, 2008, seeking to amend Notification No. 5/2006-Central Excise to introduce or amend certain entries on specified goods of Chapter 50-83.

GS.R. 134(E) dated the 1 st March, 2008, publishing Notification No. 6/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 6/2006-Central Excise to introduce, amend or omit certain entries on specified goods of Chapter 84-98.

GS.R. 135(E) dated the 1st March, 2008, publishing Notification No. 7/2008-Central Excise dated the 1st March, 2008, seeking to amend Notification No. 64/95-Central Excise dated the 16th March, 1995.

GS.R. 136(E) dated the 1 st March, 2008, publishing Notification No. 8/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 8/2003-Central Excise to extend the benefit of SSI exemption to strips of plastics for weaving of fabrics/sacks.

GS.R. 137(E) dated the 1 st March, 2008, publishing Notification No. 9/2008-Central Excise-dated the 1st March, 2008 seeking to amend Notification No. 21/2005-Central Excise dated the 13th May, 2005.

GS.R. 138(E) dated the 1st March, 2008, publishing Notification No. 10/2008-Central Excise dated the 1st March, 2008, seeking to amend Notification No. 23/2003-Central Excise dated the 31 st March, 2003.

GS.R. 139(E) dated the 1st March, 2008, publishing Notification No. 11/2008-Central Excise dated the 1st March, 2008, seeking to amend Notification No. 49/2003-Central Excise dted the 10th June, 2003.

GS.R. 140(E) dated the 1st March, 2008, publishing Notification No. 12/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 49/2006-Central Excise dated the 30th December, 2006.

GS.R. 141(E) dated the 1st March, 2008, publishing Notification No. 13/2008-Central Excise dated the 1 st March, 2008, seeking to amend Notification No. 108/95-Central Excise dated the 28th August, 1995, by inserting an explanation.

GS.R. 142(E) dated the 1st March, 2008, publishing Notification No. 14/2008-Central Excise dated the 1st March, 2008, seeking to exempt certain goods from NCCD.

[Placed in Library, *See* No. for 1 to 13 LT. 8279/08]

(14) GS.R. 143(E) dated the 1 st March, 2008, publishing Notification No. 10/2008-Central Excise (NT) dated the 1st March, 2008, seeking to amend CENVAT Credit Rules, 2004.

[Placed in Library, *See* No. 8659/08]

(15) GS.R. 144(E) dated the 1 st March, 2008, publishing Notification No. 11/2008-Central Excise (NT) dated the 1st March, 2008, seeking to amend First Schedule to the Central Excise Tariff Act, 1985.

[Placed in Library, See No. 8659/08]

(16) GS.R. 145(E) dated the 1st March, 2008, publishing Notification No. 12/2008-Central Excise (NT) dated the 1 st March, 2008, seeking to amend Notification No. 3/2006-CE dated 1st March, 2006 so as to increase tariff value for pan masala falling under Tariff Item 2106 90 20 and with betel-nut content not exceeding 15%.

[Placed in Library, See No. 8659/08]

(17) GS.R. 146(E) dated the 1 st March, 2008, publishing Notification No. 13/2008-Central Excise (NT) dated the 1st March, 2008, seeking to amend Prescribe manner of determination of the RSP, in cases where a manufacturer removes goods without declaring the RSP or alters, tampers or obliterates the same after removal from the place of manufacture.

[Placed in Library, See No. LT. 8659/08]

(18) GS.R. 147(E) dated the 1st March, 2008, publishing Notification No. 14/2008-Central Excise (NT) dated the 1st March, 2008, seeking to amend Notification No. 2/2005 Central Excise (NT) dated the 7th January, 2005 and Notification No. 2/2006-CE(NT) dated the 1 st March, 2006.

[Placed in Library, See No. LT. 8659/08]

IV.A copy (in English and Hindi) of the Ministry of Finance (Department of Revenue) Notification G.S.R. 782(E) dated the 19th December, 2007, publishing Notification No. 38/2007-Central Excise dated the 19th December, 2007, prescribing a special procedure under Rule 15 of the CER 2002 for payment of duty in respect of pan masala (Tariffltem 2106 90 20) and pan masala containing tobacco (Tariffltem 2403 99 90) so as to provide for an option to the assessee to pay the duty on the basis of number of pouch packing machines installed in his premises, under section 15 of the Central Excise Rules, 2002, together with Explanatory Memorandum on the Notification.

[Placed in Library, See No. LT. 8299/08]

V. A copy (in English and Hindi) of the Ministry of Finance (Department of Revenue) Notification GS.R. 129(E) dated the 1 st March, 2008, seeking to amend certain entries in the First Schedule to the Customs Tariff Act, 1975, under sub-section (7) of section 9A of the Customs Traffic Act, 1975.

[Placed in Library, See No. LT. 8278/08]

VI. A copy each (in English and Hindi) of the following papers:—

Annual Report and Accounts of the Empowered Committee of State Finance Ministers, New Delhi, for the year 2006-2007, together with the Auditor's Report on the Accounts.

Statement by Government accepting the above Report.

[Placed in Library, See No. LT. 8292/08]

Report and Accounts (2006-2007) of the National Automotive Testing and R&D Infrastructure Project (NATRIP) New Delhi and related papers

THE MINISTER OF STATE IN THE DEPARTMENT OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES (SHRIMATI KANTI SINGH): Sir, 1 lay on the Table, a copy each (in English and Hindi) of the following papers:

Annual Report and Accounts of the National Automotive Testing and R&D Infrastructure Project (NATRIP), New Delhi, for the year 2006-2007. together with the Auditor's Report on the Accounts.

Statement by Government accepting the above Report.

Statement giving reasons for the delay in laying the papers mentioned at (a) above.

[Placed in Library, See No. LT. 8243/08]

Report and Accounts (2006-2007) of the National Institute of Hydrology, Roorke and related papers

Annual Report and Accounts of the National Institute of Hydrology, Roorkee, for the year 2006-2007, together with the Auditor's Report on the Accounts.

Statement by Government accepting the above Report.